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Received:

2/12/2013

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mglass

Wanted:

As time permits

Same as LRB:

For:

Amy Loudenbeck (608) 266-9967

By/Representing:

May Contact:

Drafter:

mglass

Subject:

Nat. Res. - boats snomos ATVs

Addl. Drafters:

Extra Copies:

Submit via email:

YES

Requester's email:

Rep.Loudenbeck@legis.wi.gov

Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Registration of antique snowmobiles

Instructions:

Change registration from 1966 to at least 25 years old, same as 11-3607

Drafting History:

Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?	mglass 2/13/2013	scalvin 2/26/2013	jmurphy 2/26/2013				
/1	mshovers 12/17/2013	scalvin 12/19/2013			srose 2/26/2013	lparisi 11/4/2013	State
/2	mglass 12/26/2013	scalvin 1/3/2014	rschluet 12/19/2013		sbasford 12/19/2013	sbasford 12/19/2013	State S&L
/3			rschluet		mbarman	mbarman	State

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/1	mshovers 12/17/2013	scalvin 12/19/2013			srose 2/26/2013	lparisi 11/4/2013	State
/2	mglass 12/26/2013	scalvin 1/3/2014	rschluet 12/19/2013		sbasford 12/19/2013	sbasford 12/19/2013	State S&L
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Wanted:

As time permits

Same as LRB:

For:

Amy Loudenbeck (608) 266-9967

By/Representing:

May Contact:

Drafter:

mglass

Subject:

Nat. Res. - boats snomos ATVs

Addl. Drafters:

mshovers

Extra Copies:

Submit via email:

YES

Requester's email:

Rep.Loudenbeck@legis.wi.gov

Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Registration of antique snowmobiles and use of room tax for snowmobile trails

Instructions:

Change registration from 1966 to at least 25 years old, same as 11-3607

Drafting History:

Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
/?	mglass 2/13/2013	scalvin 2/26/2013	jmurphy 2/26/2013				
/1	mshovers 12/17/2013	scalvin 12/19/2013			srose 2/26/2013	lparisi 11/4/2013	State
/2		/3 sac 01/03/2013	rschluet 12/19/2013 /3 sac 01/03/2013		sbasford 12/19/2013	sbasford 12/19/2013	State S&L

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Bill

Received:

2/12/2013

Received By:

mglass

Wanted:

As time permits

Same as LRB:

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Amy Loudenbeck (608) 266-9967

By/Representing:

May Contact:

Drafter:

mglass

Subject:

Nat. Res. - boats snomos ATVs

Addl. Drafters:

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Topic:

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Instructions:

Change registration from 1966 to at least 25 years old, same as 11-3607

Drafting History:

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Topic	•						
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Bill

Received:

2/12/2013

Received By:

mglass

Wanted:

As time permits

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Amy Loudenbeck (608) 266-9967

By/Representing:

May Contact:

Drafter:

mglass

Subject:

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Rep.Loudenbeck@legis.wi.gov

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Required

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mglass

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FE Sent For:

Gibson-Glass, Mary

From:

Loudenbeck, Amy

Sent: To:

Tuesday, February 12, 2013 3:00 PM

Cc:

Gibson-Glass, Mary Morouney, Lonna

Subject:

RE: LRB 11-3607

Thank you Mary - can you update for this new session with a new LRB #, etc.? Thanks!

Amy Loudenbeck Representing Wisconsin's 31st Assembly District (608) 266-9967 rep.loudenbeck@legis.wi.gov

From: Gibson-Glass, Mary

Sent: Tuesday, February 12, 2013 10:16 AM

To: Loudenbeck, Amy **Subject:** LRB 11-3607

Representative Loudenbeck

Here is the copy of the draft you requested.

Mary Gibson-Glass Senior Legislative Attorney Legislative Reference Bureau 608 267 3215

<< File: 11-3607/1 >>



State of Misconsin 2011 - 2012 LEGISLATURE

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AN ACT to amend 350.12 (3) (b) of the statutes; relating to: the registration of

2 antique snowmobiles.

Analysis by the Legislative Reference Bureau

Under current law, the owner of a snowmobile that has a model year of 1966 or earlier may register the snowmobile with the Department of Natural Resources as an antique snowmobile. Registration of a snowmobile as an antique snowmobile entitles the owner to registration decals of a distinctive nature and exempts the owner from having to reregister the snowmobile during the time that he or she owns it.

Under this bill, the owner of a snowmobile that is at least 30 years old at the time that the owner applies for registration may register the snowmobile as an antique snowmobile.

For further information see the $\it state$ fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

Section 1. 350.12 (3) (b) of the statutes is amended to read:

350.12 **(3)** (b) Any person who is a resident of this state and the owner of a snowmobile which has a model year of 1966 or earlier that is at least 30 years old at

BILL

the time that the owner applies for registration may, upon application, register the snowmobile as an antique snowmobile. Upon payment of a fee of \$20, the applicant shall be furnished a registration certificate and decals of a distinctive design, in lieu of the design on the decals issued under par. (d). The design shall show that the snowmobile is an antique. The registration shall be valid without payment of any additional registration fee while the snowmobile is owned by the applicant. Unless inconsistent with this paragraph, the provisions of this chapter applicable to other snowmobiles shall apply to antique snowmobiles.

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Parisi, Lori

From:

Loudenbeck, Amy

Sent:

Monday, November 04, 2013 10:57 AM

To:

LRB.Legal

Cc:

Morouney, Lonna

Subject:

Draft Review: LRB -1601/1 Topic: Registration of antique snowmobiles

Thank you

Please Jacket LRB -1601/1 for the ASSEMBLY.

Gibson-Glass, Mary

From:

Loudenbeck, Amy

Sent:

Friday, November 29, 2013 2:49 PM

To:

Gibson-Glass, Mary

Cc:

Rep.Loudenbeck; Morouney, Lonna

Subject:

RE: LRB 13-1601/1

Hi Mary – could you take a look at two ideas that I have to modify the bill to allow for some additional revenue sources for the funding of snowmobile trails?

If you have to start with a new LRB # I understand. I have not yet introduced the bill draft for LRB 1601/1. I don't think I had it jacketed for introduction, but I am not sure.

ELEMENT # 1 – changes to gas tax calculation to include # of antique snowmobile registrations with different gallons used for multiplier

Require the # of total antique snowmobiles registered in Wisconsin to be included in the gas tax calculation formula that funds the snowmobile trail program. It is my understanding that (under the bill) after the first registration, no revenue would be generated from the registrations because the registrations would no longer be counted in the gas tax formula. Because these sleds are ridden less often than new sleds, but not as fuel efficient, I would propose a reduced # of gallons per year for this type of registrant.

Can you please include language that would allow for the total # of current antique snowmobile registrations to be used for the purposes of a gas tax calculation at the rate of 25 gallons per antique snowmobile registered? That # should also be carried forward into the 45% "tourism factor" that is calculated on top of the gas tax.

ELEMENT #2 - changes to eligible activities for use of room tax for "tourism promotion and development"

Here is the language under current law. I would like to add a new category to provide for aids to counties in which a municipality is located for public snowmobile trails.

66.0615 (fm) "Tourism promotion and development" means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax under sub. (1m) (a) may be imposed, that are owned by different persons and located within a municipality in which a tax under this section is in effect; or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment:

- 1. Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups.
- 2. Transient tourist informational services.
- 3. Tangible municipal development, including a convention center.

Can you please ADD – 4. Aids to the County in which the municipality is located for Public Snowmobile Trails (or something to that effect).

Thank you and we can talk on Monday if you have any questions.

Amy Loudenbeck Representing Wisconsin's 31st Assembly District



State of Misconsin 2013 - 2014 LEGISLATURE



2013 BILL



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AN ACT to amend 350.12 (3) (b) of the statutes; relating to: the registration of

antique snowmobiles).

Analysis by the Legislative Reference Bureau

Under current law, the owner of a snowmobile that has a model year of 1966 or earlier may register the snowmobile with the Department of Natural Resources as an antique snowmobile. Registration of a snowmobile as an antique snowmobile entitles the owner to registration decals of a distinctive nature and exempts the owner from having to reregister the snowmobile during the time that he or she owns it

it.

Under this bill, the owner of a snowmobile that is at least 30 years old at the time that the owner applies for registration may register the snowmobile as an antique snowmobile.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 350.12 (3) (b) of the statutes is amended to read:

350.12 (3) (b) Any person who is a resident of this state and the owner of a

snowmobile which has a model year of 1966 or earlier that is at least 30 years old at



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the time that the owner applies for registration may, upon application, register the snowmobile as an antique snowmobile. Upon payment of a fee of \$20, the applicant shall be furnished a registration certificate and decals of a distinctive design, in lieu of the design on the decals issued under par. (d). The design shall show that the snowmobile is an antique. The registration shall be valid without payment of any additional registration fee while the snowmobile is owned by the applicant. Unless inconsistent with this paragraph, the provisions of this chapter applicable to other snowmobiles shall apply to antique snowmobiles.

(END)

D-NOTE

2013-2014 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

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Insert REL

, the estimated snowmobile gas tax payment, and

r room tax language

Insert ANL MGG

Under current law, DNR provides funding from the snowmobile account in the conservation fund for snowmobile regulation purposes including aids to counties for snowmobile trail development. These aids are partially funded by snowmobile registration fees collected by DNR and by moneys transferred from the transportation fund to the conservation fund. The amount of this transfer equals the amount calculated by using the estimated snowmobile gas tax formula. Under current law, the estimated snowmobile gas tax payment is calculated by multiplying the number of registered snowmobiles by 50 gallons and by multiplying that amount by the excise tax imposed on each gallon of motor vehicle fuel (base amount). To this base amount is added an additional amount that is equal to 55 percent of the base amount to get the total estimated snowmobile tax payment. Snowmobiles registered as antiques are included in this formula. This bill excludes antique snowmobiles from this formula and establishes a separate gas tax formula for them. Under the bill, the estimated gas tax formula for antique snowmobiles, the multiplier is 25 gallons instead of 50 gallons, and the percentage used to calculate the additional amount remains at 55 percent of the base amount.

Insert 1-3

SECTION 1. 25.29 (1) (d) 3. (intro.) of the statutes is amended to read:

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1	25.29 (1) (d) 3. (intro.) For fiscal year 2013-14, and for each fiscal year
2	thereafter, the estimated snowmobile gas tax payment is the sum of the following
3	amounts:
4	Section 2. 25.29 (1) (d) 4. of the statutes is created to read:
5	25.29 (1) (d) 4. For fiscal year 2014–15, and for each fiscal year thereafter, the
6	estimated snowmobile gas tax payment is the sum of the following amounts:
7	a. An amount calculated by multiplying the number of snowmobiles except
8	antique snowmobiles, that are registered under s. 350.12 or 350.122 on the last day
9	of March of the previous fiscal year by 50 gallons and multiplying that product by the
10	excise tax imposed under s. 78.01 (1) on the last day of March of the previous fiscal
11	year.
12	b. An amount calculated by multiplying the number of antique snowmobiles
13	registered under s. 350.12 (3) (b) on the last day of March of the previous fiscal year
14	by 25 gallons and multiplying that product by the excise tax imposed under s. 78.01
15	(1) on the last day of March of the previous fiscal year. the
16	c. An amount equal to 55 percent of the amount calculated under subd. 4. a and
17	b.

(D) Notes

2013-2014 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

INS ANL-MES

Under current law, a city, village, or town (municipality) and a local exposition district may impose a room tax. The room tax is a tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators, and other persons who furnish accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations (lodging facilities).

Also under current law, a municipality that first imposes a room tax after May 13, 1994, must spend at least 70 percent of the amount collected on tourism promotion and development; the expenditure may be spent directly by the municipality or forwarded to the commission for its municipality or zone. A commission is an entity created by one or more municipalities to coordinate tourism in a particular area, or zone. The 30 percent or less of the room tax revenue that is not spent on tourism may be retained by the municipality and used for any other purpose. If a municipality collected a room tax on May 13, 1994, it may retain up to the same percentage of the room tax that it retained on that date, even if that percentage is more than 30 percent.

Tourism promotion and development is defined under current law as any of 3 specified activities or items that are significantly used by transient tourists and are reasonably likely to generate overnight stays in lodging facilities in the municipality that imposes the room tax. The activities or items are marketing projects to induce tourism, transient tourist informational services, and tangible municipal development.

This bill expands the definition of tourism promotion and development to include public snowmobile trails. The bill authorizes a municipality to forward room tax revenue to a county in which the municipality is located for use by the county solely for the development and maintenance of snowmobile trails in the municipality.

INS 1-2

authorizing the use of room tax revenues for public snow mobile trails.

INS $1-3\beta$

SECTION 1. 66.0615 (1) (fm) 4. of the statutes is created to read:

66.0615 (1) (fm) 4. Public snowmobile trails, which shall be funded by room tax revenue that is forwarded to a county in which the municipality is located and used by the county solely for the development and maintenance of public snowmobile trails that are located in the municipality.



DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

-date-

LRB-1601/1dn
MGO:sac:Ho

Rep. Loudenbeck:

I believe that this bill meets your intent in that it amends the definition of "tourism promotion and development" to include public snowmobile trails and authorizes a municipality to fund with room tax revenues the development and maintenance of snowmobile trails that are located in that municipality.

Under the bill, a municipality that collects room tax revenue and wishes to spend it on snowmobile trails must forward to a county the amount that it wants to spend on this aspect of tourism promotion and development. You should be aware that there is some chance that, should this provision be enacted, it could be challenged as a violation of that part of the public purpose doctrine that requires that "[A] tax must be spent at the level at which it is raised." *State ex rel. Wisconsin Dev. Authority v. Dammann*, 228 Wis. 147, 183 (1938). In other words, the public purpose doctrine prohibits one governmental unit from transferring a portion of its tax revenue to another governmental unit for general purposes.

One could argue, however, that the public purpose doctrine would not apply to this situation because, under the bill, the room tax revenue that is raised by the municipality and spent by the county must be spent on snowmobile trails that are located in the municipality. Therefore one could argue that, although the tax revenue is raised at one level of government and transferred and spent by another unit of government, the money is spent specifically to benefit the unit of government that raised the tax revenue. Although I have no idea how a court would rule on such a challenge, you should at least be aware of the issue. Please let me know if you have any questions about this issue.

Marc E. Shovers Managing Attorney Phone: (608) 266–0129

E-mail: marc.shovers@legis.wisconsin.gov

Gibson-Glass, Mary

From:

Loudenbeck, Amy

Sent: To: Monday, December 23, 2013 2:02 PM

Cc:

Gibson-Glass, Mary Morouney, Lonna

Subject:

RE: LRB 13-1601

Hi Mary – I received the LRB 1601/P2 and have reviewed the drafters notes.

For the reasons identified in the notes related to the room tax, I am not interested in having the P/2bill jacketed. We are returning it to the LRB desk.

I also clarified with the DNR and the fiscal bureau how the gas tax would be calculated under the bill, so those changes are no longer needed.

Please go back to the bill exactly as it was before in the /P1 and have it jacketed for introduction.

Any questions just give me or Lonna Morouney in my office a call.

Thanks - Amy

Amy Loudenbeck Representing Wisconsin's 31st Assembly District (608) 266-9967 rep.loudenbeck@legis.wi.gov



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2013 BILL

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AN ACT to amend 350.12 (3) (b) of the statutes; relating to: the registration of

antique snowmobiles.

Analysis by the Legislative Reference Bureau

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Under this bill, the owner of a snowmobile that is at least 30 years old at the time that the owner applies for registration may register the snowmobile as an antique snowmobile.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 350.12 (3) (b) of the statutes is amended to read:

350.12 (3) (b) Any person who is a resident of this state and the owner of a snowmobile which has a model year of 1966 or earlier that is at least 30 years old at

BILL

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DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1601/2dn MES:sac:rs

December 19, 2013

Rep. Loudenbeck:

I believe that this bill meets your intent in that it amends the definition of "tourism promotion and development" to include public snowmobile trails and authorizes a municipality to fund with room tax revenues the development and maintenance of snowmobile trails that are located in that municipality.

Under the bill, a municipality that collects room tax revenue and wishes to spend it on snowmobile trails must forward to a county the amount that it wants to spend on this aspect of tourism promotion and development. You should be aware that there is some chance that, should this provision be enacted, it could be challenged as a violation of that part of the public purpose doctrine that requires that "[A] tax must be spent at the level at which it is raised." *State ex rel. Wisconsin Dev. Authority v. Dammann*, 228 Wis. 147, 183 (1938). In other words, the public purpose doctrine prohibits one governmental unit from transferring a portion of its tax revenue to another governmental unit for general purposes.

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Marc E. Shovers Managing Attorney Phone: (608) 266-0129

E-mail: marc.shovers@legis.wisconsin.gov

Barman, Mike

From:

LRB.Legal

To:

Rep.Loudenbeck

Subject:

Draft review: LRB -1601/3 Topic: Registration of antique snowmobiles

Attachments:

13-1601/3

State of Wisconsin - Legislative Reference Bureau

One East Main Street - Suite 200 - Madison

The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent. If you have any questions concerning the draft or would like to have it redrafted, please contact Mary Gibson-Glass, Senior Attorney, at (608) 267-3215, at mary.glass@legis.wisconsin.gov, or at One East Main Street, Suite 200.

We will re-jacket this draft for the <u>Assembly</u> and send it (by page) to your office this morning.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at <u>LRB.Legal@legis.wisconsin.gov</u> or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.